

TARIFF ON SUGAR IMPORTANT ITEM FOR MORE MONEY

Secretary McAdoo, in Annual Report, Tells How To Increase National Revenue

ADDITIONAL TAXATION
INCLUDED IN PROGRAM

No Issue of Bonds Necessary To
Meet Expense Incident
To Preparedness

(By Associated Press.)

WASHINGTON, December 8.—(Radical changes in the income tax to reach thousands not now subject to its provisions and to improve the machinery of collection were suggested to Congress today in the annual report of Secretary McAdoo as means by which the greater part of the past national revenue needed to pay for the administration national defense plans can be provided. The secretary proposed to lower the exemption limits so as to tax married persons with incomes as low as \$3000, and single persons with \$2000 incomes. The exemptions now are \$4,000 and \$3,000 respectively.

Increases in the collection force, a requirement that returns must be made of gross income in place of net income, and a change so that the tax shall not be withheld at the source, were among Mr. McAdoo's other suggestions. He made no estimate of the number of persons who might be taxed if the amendments were adopted nor the amount that might be expected, but in connection with his request for a larger collection force he pointed out that examination of the past national revenue returns showed that 62 percent of those inspected disclosed that additional tax was due the government. On the basis of the examinations, the secretary says that apparently more than \$4,000,000 in personal tax and more than \$20,891,000 in corporation tax still is due the government.

Inaccurate Returns Made.
"Many inaccurate returns were made," said the report, "some deliberately and some ignorantly, and there are without doubt, wholesale evasions of the law throughout the country. It is absolutely certain that the Government is losing through inaccurate returns and evasions of the law a sum many times greater than the cost of the necessary field force to investigate and check the returns and to bring to account those who are failing to make returns as required by law."

In keeping with his recent announcement Mr. McAdoo suggested the present stamp tax and the existing duty on raw sugar should be retained in force and said again that no issue of bonds is necessary either to provide for current expenses or in anticipation of added burdens incident to a policy of military preparedness.

"The policy of providing for the expenditures of the government by taxation and not by bond issues," said the report, "is undoubtedly a sound one and should be adhered to. A nation no more than an individual, can go constantly into debt for current expenditures without eventually impairing credit. A wise, sound and permanent policy of raising the additional revenue required for preparedness and the expenditures of the Government should therefore be devised and adopted."

Increased Expected After War.
Mr. McAdoo expressed the belief that with a return of peace in Europe customs receipts which fell off \$86,000,000 in the last year will increase and that the legislation suggested, with a provision to make the surtax of the income tax law applicable at \$10,000 instead of \$20,000, the whole or part of the additional revenues can be raised. Taxes on gasoline, crude and refined oils, horsepower of automobiles and "various other things" are suggested as further revenue raising measures.

The total estimated appropriations for the fiscal year which begins July 1, next Mr. McAdoo puts at \$1,285,857,898 including \$310,364,879 for the postoffice which is reimbursable and about \$80,000,000 more for the Panama Canal and sinking fund. Receipts for the same year based on existing law without

extension of the sugar duty or the emergency tax, Mr. McAdoo puts at \$882,901,000 leaving an excess of disbursements over receipts if legislation is not passed to change conditions of \$252,956,898. As explained in his recent statement, however, that amount would be reduced to about \$50,000,000 by the extension of the emergency and sugar tax laws.

Secretary McAdoo's report says the people of the United States have reason to congratulate themselves on the financial and business condition of the country after the serious situation which confronted them a year ago. Healthy Growth in Commerce.

"The European war produced inevitable suffering in this country as well as in Europe," said the secretary. "Our industrial situation was, for a time, seriously hurt, and the cotton growing states of the South sustained heavy losses through declines in the price of cotton. Every power of the government was exerted to mitigate the situation and I believe it is not inexact to say that but for the active agency of the government in protecting and conserving the business interests of the country during that critical period grave disaster would have resulted."

"It is a pleasure to acknowledge that the efforts of the government were seconded and supported by the earnest and patriotic cooperation of the business interests of the country. During the year there has been a steady, healthy, forward movement in every line of activity, until now prosperity has been firmly established throughout the country."

Mr. McAdoo included letters from mercantile agencies to support his statement, and quoted figures on railroad and other business operations to show increased activities.

Financial Situation Strong.
"The financial situation of this country," he continued, "has never been so strong and favorable as now. Our financial resources are the greatest in our history, and our banking system, through the creation of the Federal Reserve system, is now the strongest in the world. In every respect the economic and financial condition of the country is extraordinarily sound. It is greater than that of any other nation and if we use our resources and our opportunities intelligently and wisely, we shall establish the prosperity of this nation upon an impregnable foundation for many years to come."

In that connection the secretary's report showed the stock of gold in the United States on November 1, 1915, was \$2,198,113,762 compared with \$1,805,876,580 on January 2 and that it is by far the largest sum in gold ever held by one country. Indications were, he added, that the present stock would be greatly augmented.

The report reviews at length, operations of the treasury department for the year. Mr. McAdoo's deposits of gold in the Atlanta, Dallas and Richmond Federal Reserve banks, and his decision to make reserve banks government depositories and fiscal agents.

Legislation recommended included \$50,000 for a second Pan American Financial Conference in Washington in 1917 and \$25,000 for the use of the United States section of the International High Commission on Uniformity of Laws for the two Americas.

Omnibus Appropriations Disapproved.
The method of legislation for public buildings in an omnibus bill recommended by the secretary and approved and he asked that it be discontinued. Needless waste of public money, he said, will be avoided if Congress will hereafter not authorize the acquisition of public buildings until authorization is made for the buildings to go on the sites. He asked that the Secretary of the Treasury be authorized to fit the buildings to the city and not make it just as imposing as the sum appropriated under the present system will permit.

Mr. McAdoo asked for two cruising cutters for the Coast Guard service on the Pacific Coast, to cost \$700,000, a harbor cutter for New York to cost \$125,000 and one for San Francisco to cost \$100,000. He says that in plans for national defense the Coast Guard will have important assignment and that authorizations for the service will be valuable from a military standpoint.

Reviewing the oleomargarine and whiskey frauds of the year the report again recommends changes in the oleo law to reduce the invitation to commit similar frauds.

FRANK J. TESTA DIES AT QUEEN'S HOSPITAL

Frank J. Testa, one of the best known Hawaiians in the Territory, passed away at the Queen's Hospital at a little after ten o'clock last night from the effects of an operation performed last week.

Testa had been a well known figure in the political life of the Territory and for many years was associated with Edmund Norrie in the management of "The Independent," a news paper which espoused the cause of the now defunct Home Rule party.

Up to the time of his death he was employed in the office of the public lands commissioner and previous to that was at work in the house of representatives as translator of the Hawaiian version of the house journal.

Deceased was born on Molokai June 7, 1861, and was educated at the Laie school. His surviving relatives are a sister at Pukou, Molokai, and two grandchildren.

FORMER STUDENT FACES ACCUSATION OF LARCENY

Kalei Hipa, a former student of Kamehameha School and latterly a student at Oahu College, has been arrested on a charge of stealing from boys at the Kamehameha dormitory. Hipa is said to have confessed to having gone to the dormitory during the boys' dinner hour and picked up what ever he could lay his hands on, three silver watches being among the loot. Hipa, who graduated from Kamehameha this year, is a well known football player. He will be charged next Saturday morning in the police court.

WAIALEE MUTINEERS FOUND NOT GUILTY CULTURE OF CANE AND FERTILIZATION

Eleven Boys of Reform School
Cleared By Jury of Unlawful
Assembly Charge

"Not guilty" was the verdict returned yesterday in Judge Ashford's court after an hour's deliberation by the jury which tried the unlawful assembly charge against eleven of the fifteen Waialeale reform school boys recently indicted by the territorial grand jury as ringleaders in the so-called mutiny which occurred at that institution on Sunday, November 21, last.

In ordering the discharge of the boys, Judge Ashford cautioned them. He said that the jury had found them not guilty was no excuse for them on their return to the penal institution to resort to violence, mutiny and disorderly conduct as they had been charged with in the case just finished. Fatherly Advice Given.

The eleven youngsters were advised to behave themselves and to temporize, if this were necessary. On January first, coming a new year of regents would take charge of the general conduct of the institution, the court told them, and it was more than likely that if anything was radically wrong there at this time it would be looked into and remedied by the new industrial school board.

In handing in the verdict, Charles W. Renner, foreman of the jury, told the court that his colleagues, by unanimous vote, had requested him to say to the court that they recommended to the proper authorities that the conditions obtaining at the Waialeale industrial school for boys be further investigated. The trial jurors, in finding the alleged mutineers not guilty, were of the opinion that conditions at the institution would bear more looking into than they had already received.

School Officials Testify.
On Monday, the opening day of the trial, J. M. Johnson, assistant superintendent, and John Thennes, a twenty-year-old teacher who came to Hawaii last September and who admitted on the witness stand that before being engaged by H. W. Kinney, superintendent of public instruction, he had had no previous experience in institutions of the nature of that at Waialeale, testified for the government.

The witness for the government yesterday were Hugh M. Tucker, superintendent of the reform school, and Albert K. Kane, a teacher. Their testimony was practically the same as that given by Johnson and Thennes.

Sordid Tale of Conditions.
The testimony was so much the same that it became monotonous. It was, all the way throughout, the same sordid tale of repeated lashings of the refractory inmates, shackling of the more unruly ones, forcing them to work with the shackles on in the sticky and slimy mud of the taro patches, the use of fists to enforce obedience and, if all heard is to be believed, the use of language strictly prohibited in society.

The incident of the dead cow, whose putrid meat the inmates claim they were forced to eat, the condition being such that the best had to be carried in order to pass muster and even at that was found particularly offensive. A boy who wrote to Superintendent Kinney about the incident got forty-two lashes for his pains.

Verdict Was Anticipated.
The verdict of not guilty was quite anticipated. Few who followed the testimony during the trial expected any other outcome of the case. The jury was made up as follows: Charles W. Renner (foreman), F. E. Colby, Sam Nuanuu, John Noble, William K. Rees, Ernest F. Aguiar, W. K. Hutchison, George K. Dwight, Arthur N. Ostromba, A. W. Howe, Jack Milton and Charles E. Frasher.

Attorney Clem K. Quinn, whom Judge Ashford assigned to defend the alleged mutineers, was generally complimented for his work. The rumor that he will be a candidate for city attorney at the coming elections could not be confirmed yesterday.

STRANDED SEA WASP BACK IN ITS ELEMENT

Naval Crane and Tug Navajo
Float Submarine K-8

Shortly after noon yesterday the stranded submarine K-8 was floated off the shoal off Ford Island, on which the diver had gone aground. The craft is believed to be undamaged.

The big naval crane lifted one end of the submarine and the tug Navajo then pulled the sea wasp into deep water immediately under her stern.

Early yesterday morning the Navajo left for Pearl Harbor, towing the big floating crane.

An attempt was made on Tuesday afternoon to float the K-8, by the Navajo and the three other submarines. A five inch steel cable was broken and the attempt was abandoned until yesterday.

All Tuesday night the submarine lay with a heavy list. Extra watches were kept all night lest the craft should slip back as the tide rose.

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Questions of Live Interest To
Sugar Men Are Viewed At
All Angles

Theory versus practice, doing what one is compelled to do through shortage of labor supply, or other limiting circumstance, compared with doing what theory and experience direct or suggest, epitomizes yesterday's session of the Hawaiian sugar planters association.

The entire morning was devoted to a discussion of the report of the committee on cultivation and fertilization of unirrigated plantations, C. F. Eckart manager of Olan Sugar Company, the chairman of the committee leading the debate. "Fertilization is the one practice that has led to the improvement in crops in the Hawaiian sugar plantations," he said.

Nitrogen Most Important.
"The quantity of nitrogen used and when and how it is applied, has a strong bearing on results. A great many of the first season cane shoofs dry up and disappear in the natural course of growth. They serve their purpose and are then overshadowed and disappear. Now the question is, if we apply all the fertilizer to the first season cane is not a large part of the application wasted? Does not the best practice require that we give the crop enough fertilizer to carry it through the first season and then concentrate on the second season cane to promote maximum growth and mature more sticks?"

Mr. Eckart thought it good practice to use enough fertilizer at the beginning to hasten growth so that the crop would quickly "close in" and save cultivation. "The important matter is the nitrogen content of the fertilizer. Not the total amount of fertilizer used. A count of fields at time of harvest shows that only thirty to forty per cent of the sticks are first season cane. Sixty to seventy per cent are second season sticks."

Fertilizers For Second Season.
Quoting his experience during the exceptionally wet season of 1914 when heavy rains and bad drainage of some fields had cut down prospective yields to not over fifteen tons per acre, Mr. Eckart said that by applying a thousand pounds of fertilizer to the second season cane he had changed the crop to a forty ton one. "I believe that the unirrigated plantations can increase their yields very materially by adopting this system," he remarked.

The next topic discussed was whether the number of sticks per stool can be increased by topping the cane high at the beginning of the second season, marked results in this direction having followed recent experiments at Olan. He said the checking of growth must not be too late or too severe. In this preliminary trial, June topping followed by cleaning the field and giving a nitrate dressing increased the number of sticks in the stools from 19,400 to 31,100 per acre.

John T. Moir took the opposing view stating that he had compared the effects of stripping and topping acre plots grown under equal conditions, and there were more canes per stool and per acre on the stripped and checked plots than on the topped area. Topping made the cane late at the base.

John A. Scott thought topping ought to be good practice because "light makes second season canes increase in number. Topping lets in the light." He referred to the heavy stand of cane in the marginal rows of cane fields as due to this cause.

"Part of the mulches look good to me," said Mr. Eckart, passing on to the next topic. At Olan building felt placed between the cane rows saved two hoeings, three cultivations and one small plowing in one season. Advantages of this system, he said, are that weeds can be destroyed in all weathers, it avoids puddling the soils through unwise cultivation in wet weather and, most important of all it saves field labor. "I acknowledge that it does not sound right and is not attractive, but the system is effective and that is the main thing," Mr. Eckart said. "Labor conditions may some day compel us to adopt unusual methods such as this."

The "papered" cane certainly looks as good as any other and it may prove better. Of course if when this crop is harvested these fields show an increase in sugar per acre that would be another matter."

Reverted Phosphates.
The phosphoric acid experiments to cause artificial ripening of cane produced no results and the subject can be dropped, he remarked, the question then arose as to whether reverted phosphate, bone, Thomas slag and raw rock are good phosphoric acid fertilizers.

E. K. Bull said his fields where half a ton of reverted phosphate per acre had been used instead of superphosphate showed remarkable results. The patch where reverted was used in vivid contrast with the adjoining cane. Lined patches adjoining showed no gain what ever.

Edward Broadbent said he now uses reverted phosphate all the time, on both plant and ratoon cane, applying dressings of 800 pounds per acre. C. F. Eckart said the prejudice against using anything but superphosphate has been handed down a number of years. Tests made ten or twenty years ago showed superior results from superphosphate, but it may be that the results obtained do not hold in all cases. Phosphates have always been applied early because of the accepted theory that they promote root development. Mr. Bull's mistake of using reverted phosphates before the harvest may be better practice, if it gives results. Results are really what counts in the sugar business.

J. N. S. Williams told about Robert Hall's good work at Niihau where a half and half mixture of Wyoming rock phosphate and reverted phosphate produced splendid results.

Scott Fertilizers Too.
James Webster acknowledged the

GERMANY TO INSIST UPON RETURN OF ALL HER COLONIAL POSSESSIONS When It Comes To Peace Negotiations Serious Difficulties Are Expected To Develop

BERLIN, November 30.—At a meeting of the Hamburg, Bremen and Berlin South Sea merchants held at Hamburg recently, a telegram was sent to the colonial secretary expressing the hope that he would concern himself with "recovering the valuable South Sea colonies." Doctor von Solf telegraphed in reply that he would champion the cause of getting back Germany's entire colonial possessions.

Der Tag prints an article "The Technical Difficulties of Concluding Peace," by Former Counsellor of Legation Hermann von Rath, who writes:

"Our enemies expect that peace will be concluded by a world congress, in which not only the warring states but also the neutrals, particularly the North Americans, will participate in the negotiations and decisions. Procedure after a parliamentary model, preferably with a majority of votes deciding the issues, would best satisfy their wishes."

"Such a proceeding undoubtedly would give their diplomacy the utmost opportunity for destroying what the sword had achieved. That the expectation of a world congress is widely held abroad is indicated by the advanced preparations."

Conditions of Armistice.
"Anything analogous to a congress is out of line at this time, however, for our only concern will be the determination of the conditions of an armistice. Long-drawn-out negotiations will be quite out of the question."

charge that he had been guilty of using Thomas slag. He did it first because it was so much cheaper than superphosphate, and afterwards because the cane was so good. "I believe reverted phosphate does not do any harm," he said. "It looks as if we might get some of our money back," and the planters agreed. Mr. Bull corroborated Mr. Webster's statement on the relative cost of the two forms of phosphoric acid. The reverted costs at least five dollars an acre less.

John T. Moir cracked up tankage and press cake as a rattling good combination which gives results and is cheap. He defended his system of cultivation on the grounds that root pruning in September makes the cane stout. It is an easy way to get ahead with work and still get the planting done," he said, referring to the operations described in the printed report.

C. F. Eckart complimented James Webster on his remarkable success in transforming his plantation into an all ratoon one by his practical system of liming and plowing in the trash. He also spoke favorably of David Forbes' experiments on weed control through liming. Mr. Forbes defended his practice of growing legumes and then killing the growth with arsenite on the plea that "all we lose is the water and at Waialeale we don't really need any more water in our soils."

Legumes For Green Manure.
Dr. H. L. Lyon talked about crotonarias, jack-beans, Mauritius beans, and other legumes, and that brought up the question of why is the jack-bean. Mr. Forbes was inclined to criticize the experiment station for having recommended jack beans, stating that there are no nodules on the roots. Dr. Lyon said there are only ordinarily they remain in the soil when the plants are pulled up for examination.

Replying to a direct question by E. Faxon Bishop as to whether Mauritius beans are better than jack beans Dr. Lyon said their uses are different. The jack bean is one of the few legumes that grows well in the half shade of the rows. The Mauritius bean is a climber and sometimes grows so thick that it covers up the cane and threatens to choke it out.

Stripping or Burning.
Mr. Lygate then brought the stripping question to the fore saying that he strongly favors it if labor is available. Mr. Eckart took up the cudgels against stripping. J. A. Scott said he still strips his cane because if he does not the cutters cannot keep his mill supplied. The flames choke up with unstripped cane. He never burns cane before cutting. "I believe in burying the trash if we have the labor," Mr. Scott said. "I too am getting my plantations back on a basis and never plant over 200 acres in any one year. Some of my fields have been continuously in cane since 1840 and yields are more than double what they were sixty years ago. My average this year was 5.66 tons of sugar per acre for the whole plantation. Third ratoon gave as high as 7.75 tons on some fields."

Mr. Eckart maintained that burning is very bad practice. Mr. Broadbent spoke in favor of burying the trash. Answering J. M. Ross' question as to how burning affects the ratoons E. K. Bull said "I admit that ratoons come up better after burning but I have never believed in burning." H. B. Penhalow thought the trash left on the field does not hold cane back.

The question whether to palipali or just let the cane find its way through the trash bed was debated by managers Ross, Webster, Adams, Moir, Renton and Scott. James Webster lets the trash alone for a good two months until the blanket is well packed down. Manager Ross palipali as little as possible, "at a cost of ten cents an acre," he said. "It looks rough but the cane is just as good."

Slams Hamakua Weather.
Manager George F. Renton made slurring remarks about the brand of weather which prevails on the Big Island plantations and said he too would like to plow in the trash but he does not know how.

A general discussion of many topics followed. Alonzo Gartley's question as to the effect of topping and adding nitrates on the length of joints developed a variety of opinion indicating that while the managers can grow cane they are not botanists. Managers Eckart, Broadbent, Moir and Scott, and Mr.

because the armistice till the final conclusion of peace must be reduced to a very short time. Despite all precautionary measures and promises, after the conclusion of an armistice it will be difficult, if not impossible, to control military measures and changes, such as the manufacture of arms and ammunition, and these could greatly change the relative military strength of the several parties during a long armistice.

"If it is not possible, in the shortest time, to reach an agreement on peace conditions, the military authorities will have to decide whether the armistice can be extended or whether the war will be resumed."

Part of Neutrals.
"Possibly one or another of the neutrals will offer their good offices, but these must be limited to securing the enemy's attention. As soon as this task has been accomplished, the activities of the neutrals will be ended, for the neutrals will be eliminated from the actual peace negotiations."

"I have in mind particularly the suggestion which has frequently been made that the United States would discharge the function of a court of arbitration which would certainly be most acceptable to our enemies. This, of course, is entirely out of the question, if only because the Washington government, by its entirely one-sided interpretation of its duties as a neutral, has entirely discredited itself among the Central Powers."

"It is to be assumed that our enemies will train all their efforts to force a peace congress on us."

Gartley, theorized at some length on why the joints get shorter in winter and whether by the use of nitrates the cane can be made to produce long joints at all seasons.

Manager Scott eulogized Yellow Caledonia as compared with Lahaina. "In the old Lahaina days the rule was one plant crop and one ratoon. Had we not secured Yellow Caledonia, Lahaina cane would have bankrupted us long ago." He also discussed the fractional application of fertilizers stating that he favors the practice, "if labor is available."

Miscellaneous Opinions.
Director Agee of the experiment station reverted to the query propounded by Mr. Gartley saying that he believed the fertilizer ought to go on the crop when growing conditions are at their best.

John M. Ross said he believed from his own observations that lime is a controlling factor in the use of trash. "Rotting trash without lime is detrimental to the cane," he said. "With lime it improves soil conditions and crops."

James Webster said he limes every year and has seen good results from it. He paid his respects to Oahu and created the impression that the planters on this island are really only tyros on most cane problems. Alas, the Honolulu weather is bad.

Manager Lygate closed the morning's debate by stating that in Hawaii "the cane lands are getting better all the time. Yields are not a question of variety," he said, "but of soil fertility. We have been building up our soils steadily for many years and are getting the results."

Afternoon Devoted To Business.
The association went into executive session, after lunch, to discuss labor questions. President A. W. T. Bottomley said yesterday evening that practically nothing was accomplished. No business of importance was transacted.

The managers next visited the experiment station and inspected the laborer's and trial groups. The association will again convene for the consideration of reports of committees at 9:30 o'clock this morning, at the chamber of commerce rooms in the Kauikoolani building. There are a good many reports still to be debated.

The attendance at yesterday's morning session taxed the chamber of commerce room to its fullest capacity, over one hundred planters and business men having been in attendance.

LACK OF SUPPLY SENT PRICES UP

Sales of sugar at New York during the week ending December 2 were 364,000 bags. Cuban, 300 tons Venezuela and 1000 tons Philippine raws. Will let & Gray state that Stocks in the United States and Cuba together were 204,314 tons, against 227,219 tons last week and 260,321 tons last year, a decrease of 56,007 tons from last year.

Our anticipation of a firmer market for a time at least, by reason of the scarcity of supplies for needy refiners, realized by the course of the market during the week under review.

The market quotation for Cuba Centrals, 96 test, at the close last week was 4.77c per lb. duty paid. It is now 5.20c per lb. or say 7.16c per lb. advance, quite an unprecedented week's rise, for a long time at least, and, caused, as manager saying, by the unusual conditions of supply and demand.

Tonnage Is Scarce.
Anticipations that the difficulties now attending the shipment of sugar from Cuba, by reason of the scarcity and high rates for tonnage, may extend to some extent into the shipments necessary to be made in December and early January, has caused also an advance of 1/4c per lb. in early new crop deliveries, January having sold at 3 3/4c c. & f. against 3 1/4c c. & f. last week.

There is no improvement in sight in the present conditions of supply and demand for refiner's use until more new crop Cuba sugar becomes available for shipment. Hence the beginning of the making of the new crop is a matter of unusual interest at this time and is watched for with more than usual anxiety.

Cubans Will Grind Early.
It seems to us, however, that present

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